



OFFICE OF THE
SENIOR VICE PRESIDENT
AND GENERAL COUNSEL

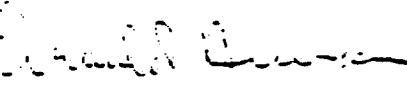
October 29, 1981

Matthew L. Myers, Attorney
Division of Advertising Practices
Federal Trade Commission
Bureau of Consumer Protection
Washington, D.C. 20580

Dear Mr. Myers:

By letter of August 25, 1981, I indicated that we would at a later time state our views as to whether the change in tar and nicotine test methodology proposed by R. J. Reynolds or that proposed by Philip Morris would in our view be preferable if, indeed, any change is made at all. Having had an opportunity to review both proposed changes in some detail, it is our view that if a change is to be made, and of the two changes suggested to date, the methodology suggested by Philip Morris would be preferable.

Very truly yours,


Arnold Henson
Senior Vice President
and General Counsel

AH:JC

CABLE ADDRESS: POWHATTAN

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